

SUMMARY STATEMENT

Salladay v. Bowen

No. 43603

The Idaho Supreme Court reversed the Canyon County district court's order to remand the issuance of a tax deed to the Caldwell Irrigation Lateral District (CILD). The Court held that the issuance of the tax deed was void because CILD failed to properly notify the record property owner of the pending issuance of the tax deed as required under Idaho Code section 43-717 and the due process clauses of the Idaho and U.S. Constitutions. The Court further held that remand to CILD was inappropriate because a void deed is invalid for any purpose, and to comply with the requisite notice requirements CILD would have to start proceedings over from the beginning.